

## SEC. 37.

Fee and mileage.

For his settlement with the state treasurer, the sheriff or tax collector shall be paid three dollars for each day he may be necessarily engaged therein at the city of Raleigh, and traveling expenses to and from said city, at the rate of ten cents per mile by the usual route of travel, said compensation and expenses to be paid on the warrant of the auditor.

## SEC. 38.

Penalty for failure of settlement by Sheriffs.

In every case of failure by the sheriff or other accounting officer to settle his accounts within the time prescribed in this act for such settlement and to take the oath required on his settlement, and pay the amount due the treasurer and exhibit his receipt in full to the auditor, the auditor shall forthwith report to the treasurer the account of such sheriff or officer, and furnish him with a copy of the official bond of said officer and his sureties, deducting therefrom nothing for commissions or insolvents, but adding thereto one thousand dollars and ten per cent. of the amount of taxes with which said sheriff is charged for the amount of taxes supposed not to appear in the list transmitted by the clerk, and if the whole amount be not paid, the treasurer, on motion of the solicitor of the sixth judicial district, in the superior court of Wake county, before the clerk thereof, within ten days after the default shall have occurred, shall recover judgment against him and his sureties, without other notice than is given by the delinquency of the officer. And to the end that their obligations and names may be known, the clerk of the superior court shall, on or before the second Monday in September in each year, transmit to the auditor a copy, certified under seal of the court, of the bond of the sheriff and his sureties, upon pain, for his default, of forfeiting to the state one thousand dollars, which the treasurer shall and is hereby specially charged to collect in like manner and at such times as is provided in this section. If the sheriff or other accounting officer shall fraudulently and corruptly fail to account as aforesaid, or shall fraudulently make any deed to the state under section thirty of